IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 30TH NOVEMBER 2007 / 9TH AGRAHAYANA 1929

WP(C).No. 35454 of 2007(U)

PETITIONER:

M/S.AKSHAYA AGENCIES,
KARAMANA, THIRUVANANTHAPURAM,
REPRESENTED BY ITS PROP.S.KRISHNA KUMAR.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
(AUDIT ASSESSMENT), COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY GOVT. PLEADER MR. TEKCHAND.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 35454 OF 2007 U
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Dated this the 30th November, 2007

J U D G M E N T

Petitioner submits that they are facing revenue recovery action as per Ext. P7 for realising the 50% of the tax due in respect of which they were directed to furnish security as per Ext. P4 order of the appellate authority. It is submitted that for reasons of their own, security could not be furnished and on account of this revenue recovery proceedings have been initiated.

2. It is true that in Ext. P4, petitioner was required to remit 50% tax and furnish security for the balance amount. Petitioner submits that they have remitted the amount as ordered though they could not furnish security.

3. Taking into account this submission it is directed that within two weeks from today if the petitioner furnishes bank guarantee or security as ordered in Ext. P4, the same shall be accepted to be in compliance with Ext. P4. In order to enable the

petitioner to furnish security or bank guarantee as the case may be, it is further directed that Ext. P7 shall not be proceeded with for two weeks from today.

Writ petition is disposed of as above.

ANTONY DOMINIC
JUDGE

jan/-